

# INTRODUCTION

(No.134 July 2014)

**3600**

The Accounting Procedures Handbook – 3600 is a procedure manual used by the Departmental Accounting Office (DAO) and / or any CAL FIRE staff for finance and accounting processes and procedures.

This manual includes sections 3600 through 3799. The handbook is broken into the following major categories:

Section	Category	Description
3600	Introduction	Information about the Accounting Handbook
3601	Bank Accounts Outside of State Treasury	Separation of state funds and the reporting procedures.
3602	CALSTARS Security	CALSTARS security
3610	Accounting Office	Functions and unit duties of DAO
3615	Forms Directory	Listing of related finance forms, section references and revision date. If available on the intranet as a form / guide card / sample.
3620	Accounts Receivable	Accounts Receivable
3640	Claims (Accounts Payable)	Accounts Payable
3710	Labor Accounting	Labor Accounting
3720	Fund Accounting	Fund Accounting
3740	Revolving Fund	Revolving Fund
3760	CALSTARS	CALSTARS information
3770	Year – End Processes	Year – End Closing Information
3780	Travel Expense Claims	CAL FIRE Travel Handbook

At the end of the 3600 handbook are all exhibits referenced in the Accounting Handbook.

The structure of this handbook may include the following information:

- Purpose/Use - Why it is done.
- Reference/Authority - Sources of reference about the procedure and/or the authority by which it must be done.
- Source - What triggers the procedure and/or where it comes from.
- Forms/Related Document - The forms and documents necessary for the completion of the procedure.
- Due Date(s)

- Distribution - What to do with what when the procedure is completed.
- Links to other CAL FIRE Handbooks with related procedures

FORMS AND/OR FORMS SAMPLES: RETURN TO ISSUANCE HOME PAGE FOR FORMS/FORMS SAMPLES SITE LINK.

[\(see next section\)](#)

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